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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to the: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date: February 15, 2005

Alice Sutanandi

Alice Sutanandi

PATENT

510685-151 (69,010-263)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: KOVACH et al.

Serial No.: 10/617,003

Filed: July 10, 2003

Title: CONTROL FOR OPERATING
FEATURES OF A MODEL VEHICLE

Art Unit: 3712

Examiner:

**CHANGE OF CORRESPONDENCE ADDRESS AND
TRANSMITTAL OF REVOCATION/APPOINTMENT OF POWER OF ATTORNEY**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Effective immediately, the new correspondence address and telephone number for the above-referenced patent application is as follows:

Brian M. Berliner, Esq.
O'MELVENY & MYERS LLP
400 South Hope Street
Los Angeles, CA 90071-2899
Telephone: 213-430-6000

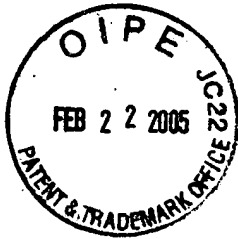
Enclosed is an executed Revocation/Appointment Of Power Of Attorney for filing in the above-identified patent application. Please also note the change in the attorney docket number to 510685-151.

Respectfully submitted,

Date: February 15, 2005

Brian M. Berliner
Attorney for Applicants
Registration No. 34,549

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PATENT
510685-151(69,010-263)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Applicants: Louis Kovach, James Rohde and Neil Young

Serial No.: 10/617,003

Filed: July 10, 2003

Title: Control for Operating Features of a Model Vehicle

REVOCATION/APPOINTMENT OF POWER OF ATTORNEY

LIONEL L.L.C. corporation of the State of New York, hereby revokes all previous powers of attorney in the above-identified patent application and hereby appoints in their stead:

Brian M. Berliner, Registration No. 34,549
Jonathan A. Jaech, Registration No. 41,091
Todd E. Fitzsimmons, Registration No. 44,683
Ryan K. Yagura, Registration No. 47,191
David Ono, Registration No. 42,965

as attorney(s) and/or agent(s) of to prosecute said application and to transact all business in the U.S. Patent and Trademark Office in connection therewith and before competent International Authorities.

Please change the correspondence address and direct all future correspondence to:

O'MELVENY & MYERS LLP
400 South Hope Street
Los Angeles, CA 90071-2899
Attn: Brian M. Berliner, Esq.
Telephone: 213-430-6000

IN ACCORDANCE WITH 37 C.F.R. § 3.73, THE APPLICANT STATES THAT IT IS THE ASSIGNEE OF THE ENTIRE RIGHT, TITLE, AND INTEREST IN THE PATENT APPLICATION IDENTIFIED ABOVE BY VIRTUE OF A CHAIN OF TITLE FROM THE INVENTORS TO THE CURRENT ASSIGNEE AS SHOWN BELOW:

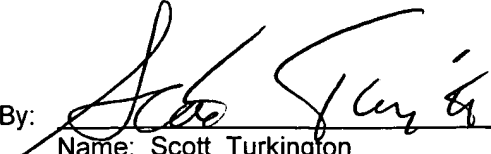
FROM: Louis Kovach, James Rohde and Neil Young

TO: Lionel L.L.C.

This document was recorded in the United States Patent & Trademark Office on February 10, 2004 at Reel 014983, Frame 0655.

DATED: 2-7-05

LIONEL L.L.C.

By: 
Name: Scott Turkington
Title: Chief Financial Officer